

The problems met with in the administration of these numerous estates are varied and complex; particularly is this so in relation to taxation and death duties. The Public Trustee is bound to ensure that estates and beneficiaries receive all exemptions to which they are entitled and that only the correct amount of duty and taxation is paid. In general, financial difficulties under existing conditions are few, and liquid or readily realisable assets in most estates provide funds for meeting liabilities including taxation and death duties, thus facilitating the winding-up of estates where no trusts are involved.

*Intestate Estates.*—For some years the number of intestate estates accepted for administration has remained fairly constant at approximately 500 per annum. The number this year, 565 estates, of a value of £140,748, shows a slight increase over the number, 551, accepted in the previous year. The winding-up of this class of estate is sometimes delayed for years owing to the difficulty sometimes experienced in tracing next-of-kin. While the provisions of the Administration Amendment Act, 1944, have made for a more equitable distribution of the estate of a person dying intestate, it is still very desirable that all persons should make a will. The Office, in common with the legal profession and the trust companies, continues to impress this upon the public, and the percentage of intestate estates to wills estates is likely to be a decreasing one.

*Estates of Persons Under Disability.*—The principal class of estates coming under this heading is that of persons who, through mental illness, are unable to look to their business affairs. Under the provisions of the Mental Defectives Act, 1911, the Public Trustee is appointed statutory administrator of the estates of mentally-defective persons where no other person has been appointed committee or administrator. The occasions where private committees are appointed are not numerous, and even then the Public Trustee has a statutory duty to exercise supervision over the administration of the estate by the committee. During the year 678 estates, valued at £906,910, were accepted, making the total number under administration as at the 31st March, 1949, 3,559, valued at £4,426,352.

The administration of estates falling under this category entails a great deal of work and responsibility. When a person is committed to an institution it devolves upon the Public Trustee to make inquiries as to his or her assets in order that action may be taken to protect the interests of the person under disability. In numbers of cases a great deal of inquiry and investigation has to be made, and steps have to be taken in regard to personal effects and assets of a nature for which little or no remuneration can be obtained. In view of the rising costs involved in carrying out this work and the social service thus rendered to persons unfortunate enough to suffer affliction, it would be reasonable where there are no funds available from the estate for the Department to receive payment for the work done from some other source—*e.g.*, the Social Security Fund or the Division of Mental Hygiene of the Health Department.

Apart from the class of estates mentioned above, the majority of cases in which the Public Trustee acts for persons suffering from disability arises under the provisions of the Aged and Infirm Persons Protection Act, 1912. Where a person is incapable, by reason of advancing years, mental or physical disability, or other causes, of managing his or her own affairs the Public Trustee may be appointed manager of the estate. A number of estates of this nature were reported to the Public Trustee for administration during the year.

In both types of estates—those arising under the Mental Defectives Act, 1911, and the Aged and Infirm Persons Protection Act, 1912—there is provision for the appointment of Advisory Trustees. Section 10 of the Public Trust Office Act, 1913, extends the principle of advisory trusteeship to these estates, making it possible in suitable cases for a relative or some other person to act in an advisory capacity.